

SIKKIM



GOVERNMENT

GAZETTE

**EXTRAORDINARY
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Gangtok

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No. 68

**GOVERNMENT OF SIKKIM
COMMERCIAL TAXES DIVISION
FINANCE DEPARTMENT
GANGTOK**

No. 08/2021-(Rate)GST/SIKKIM

Date: 30th September, 2021

NOTIFICATION

In exercise of the powers conferred by sub-section (1) of section 9 and sub-section (5) of section 15 of the Sikkim Goods and Services Tax Act, 2017 (9 of 2017), the State Government, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Government of Sikkim in the Finance Department, No.1/2017-State Tax (Rate), dated the 28th June, 2017, namely:-

In the said notification, -

(a) in Schedule I – 2.5%, -

(i) after S. No. 71 and the entries relating thereto, the following S. No. and entries shall be inserted, namely: -

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| "71A | 1209 | Tamarind seeds meant for any use other than sowing"; |
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(ii) S. Nos. 138 to 148 and the entries relating thereto shall be omitted;

(iii) after S. No. 186 and the entries relating thereto, the following S. No. and entries shall be inserted, namely: -

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| "186A | 3826 | Bio-diesel supplied to Oil Marketing Companies for blending with High Speed Diesel"; |
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(iv) S. No. 187A and the entries relating thereto shall be omitted;

(v) S. No. 234 and the entries relating thereto shall be omitted;

(vi) in List 1, after item number 231 and the entries relating thereto, the following shall be inserted, namely: -

"(232) Pembrolizumab (Keytruda)";

(vii) in List 3, after item number (B) (2) and the entries relating thereto, the following shall be inserted, namely: -

“ (3) Retro fitment kits for vehicles used by the disabled”;

(b) in Schedule II – 6%, -

(i) against S. No. 80A, in column (3), for the entry, the following entry shall be substituted, namely: -

“Bio-diesel (other than bio-diesel supplied to Oil Marketing Companies for blending with High Speed Diesel)”;

(ii) S. No. 122 and the entries relating thereto shall be omitted;

(iii) S. Nos. 127 to 132 and the entries relating there to shall be omitted;

(iv) after S. No. 201 and the entries relating thereto, the following S. No. and entries shall be inserted, namely: -

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| "201A | 84, 85 or 94 | Following renewable energy devices and parts for their manufacture:- (a) Bio-gas plant; (b) Solar power based devices; (c) Solar power generator; (d) Wind mills, Wind Operated Electricity Generator(WOEG); (e) Waste to energy plants / devices; (f) Solar lantern / solar lamp; (g) Ocean waves/tidal waves energy devices/plants; (h) Photo voltaic cells, whether or not assembled in modules or made up into panels. Explanation:- If the goods specified in this entry are supplied, by a supplier, along with supplies of other goods and services, one of which being a taxable service specified in the entry at S. No. 38 of the Table mentioned in the notification No. 11/2017- State Tax (Rate), dated 28 th June, 2017 [G.S.R. 690(E)], the value of supply of goods for the purposes of this entry shall be deemed as seventy per cent. of the gross consideration charged for all such supplies, and the remaining thirty per cent. of the gross consideration charged shall be deemed as value of the said taxable service.”; |
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(v) S. Nos. 205A to 205H and the entries relating thereto shall be omitted;

(vi) S. No. 232 and the entries relating thereto shall be omitted;

(c) in Schedule III – 9%, -

(i) after S. No. 26B and the entries relating thereto, the following S. No. and entries shall be inserted, namely: -

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| "26C | 2601 | Iron ores and concentrates, including roasted iron pyrites. |
| 26D | 2602 | Manganese ores and concentrates, including ferruginous manganese ores and concentrates with a manganese content of 20% or more, calculated on the dry weight. |

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| 26E | 2603 | Copper ores and concentrates. |
| 26F | 2604 | Nickel ores and concentrates. |
| 26G | 2605 | Cobalt ores and concentrates. |
| 26H | 2606 | Aluminium ores and concentrates. |
| 26I | 2607 | Lead ores and concentrates. |
| 26J | 2608 | Zinc ores and concentrates. |
| 26K | 2609 | Tin ores and concentrates. |
| 26L | 2610 | Chromium ores and concentrates.”; |

- (ii) after S. No. 101 and the entries relating thereto, the following S. No. and entries shall be inserted, namely: -

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| “101A | 3915 | Waste, Parings and Scrap, of Plastics.”; |
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- (iii) for S. No. 153A and the entries relating thereto, the following S. No. and the entries shall be substituted, namely: -

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| “153A. | 4819 | Cartons, boxes, cases, bags and other packing containers, of paper, paperboard, cellulose wadding or webs of cellulose fibres; box files, letter trays, and similar articles, of paper or paperboard of a kind used in offices, shops or the like.”; |
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- (iv) after S. No. 157 and the entries relating thereto, the following S. No. and entries shall be inserted, namely: -

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| “157A. | 4906 00 00 | Plans and drawings for architectural, engineering, industrial, commercial, topographical or similar purposes, being originals drawn by hand; hand-written texts; photographic reproductions on sensitised paper and carbon copies of the foregoing. |
| 157B. | 4907 | Unused postage, revenue or similar stamps of current or new issue in the country in which they have, or will have, a recognised face value; stamp-impressed paper; banknotes; cheque forms; stock, share or bond certificates and similar documents of title (other than Duty Credit Scrips). |
| 157C. | 4908 | Transfers (decalcomanias). |
| 157D. | 4909 | Printed or illustrated postcards; printed cards bearing personal greetings, messages or announcements, whether or not illustrated, with or without envelopes or trimmings. |
| 157E. | 4910 | Calendars of any kind, printed, including calendar blocks. |
| 157F. | 4911 | Other printed matter, including printed pictures and photographs; such as Trade advertising material, Commercial catalogues and the like, printed Posters, Commercial catalogues, Printed inlay cards, Pictures, designs and photographs, Plan and drawings for architectural engineering, industrial, commercial, topographical or |

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| | | similar purposes reproduced with the aid of computer or any other devices.”; |
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- (v) after S. No. 398 and the entries relating thereto, the following S. No. and entries shall be inserted, namely: -

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| 398A | 8601 | Rail locomotives powered from an external source of electricity or by electric accumulators. |
| 398B | 8602 | Other rail locomotives; locomotive tenders; such as Diesel electric locomotives, Steam locomotives and tenders thereof. |
| 398C | 8603 | Self-propelled railway or tramway coaches, vans and trucks, other than those of heading 8604. |
| 398D | 8604 | Railway or tramway maintenance or service vehicles, whether or not self-propelled (for example, workshops, cranes, ballast tampers, track liners, testing coaches and track inspection vehicles). |
| 398E | 8605 | Railway or tramway passenger coaches, not self-propelled; luggage vans, post office coaches and other special purpose railway or tramway coaches, not self-propelled (excluding those of heading 8604). |
| 398F | 8606 | Railway or tramway goods vans and wagons, not self-propelled. |
| 398G | 8607 | Parts of railway or tramway locomotives or rolling-stock; such as Bogies, bissel-bogies, axles and wheels, and parts thereof. |
| 398H | 8608 | Railway or tramway track fixtures and fittings; mechanical (including electro-mechanical) signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields; parts of the foregoing.”; |

- (vi) against S. No. 447, in column (3), for the entry, the entry “Ball point pens; felt tipped and other porous-tipped pens and markers; fountain pens; stylograph pens and other pens; duplicating stylos; pen holders, pencil holders and similar holders; parts (including caps and clips) of the foregoing articles, other than those of heading 9609.”, shall be substituted;
- (d) in Schedule IV – 14%, -
- (i) after S. No. 12A and the entries relating thereto, the following S. No. and entries shall be inserted, namely: -

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| 12B | 2202 | Carbonated Beverages of Fruit Drink or Carbonated Beverages with Fruit Juice.”; |
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2. This notification shall come into force on the 1st day of October, 2021.

[F. No. GOS/2009-2010/16-1C (9) VOL-II]

Jigme Dorjee Bhutia
Secretary
Commercial Taxes Division
Finance Department